



2016 Professional Ethics and Conduct

Objective:

This course allows CPAs to meet the requirement of 8G.0410 Professional Ethics and Conduct CPE. As part of the annual CPE requirement, all active CPAs shall complete CPE on professional ethics and conduct as set out in 21 NCAC 8G. The North Carolina CPA shall complete a 2-hour course in professional ethics and conduct in either a group-study format (of which a webcast is included) or in a self-study format (which is offered through the NCACPA online at www.NCACPA.org).

Program Vendor:

NCACPA

Level:

Basic

Required Knowledge:

None

Advanced Prep:

None

Who Should Attend:

All active North Carolina CPAs and anyone else interested in understanding current ethical issues related to the accounting profession should attend. Anyone who has attended this course in the past should attend.

Course Description:

This course is offered in a group-study format where participants and the discussion leader have opportunities to interact and discuss ethical issues facing the profession. North Carolina Professional Ethics and Conduct rules are just one subsection of the set of rules and standards governing North Carolina CPAs. However, the importance of professional ethics merits an in-depth study, because making the right decision every time is hard! Without a solid ethical base, the rules are difficult to apply.

The North Carolina Professional Ethics and Conduct rules will be specifically examined, clarifying how they are applicable to all CPAs. Standards of ethical conduct are not only examined for those CPAs in public practice, but also for CPAs working in industry, government, and education throughout North Carolina. You will examine current trends in ethical behavior, social networking, and fraud. Real-life case studies supplied by North Carolina CPAs that examine those ethical dilemmas most prevalent in the workplace will be discussed.

Note—This course fulfills the State Board's annual two-hour ethics CPE requirement. The two-hour ethics course is required for annual license renewal for North Carolina CPAs and does not qualify one to obtain an original or reciprocal certificate. (The Accountancy Law course required for certification and reciprocity is an eight-hour program that is also offered by NCACPA, and it satisfies this requirement.) If you have questions, please contact the NC State Board of CPA Examiners.



The vendor has identified this course as satisfying the 80-hour requirement for Yellow Book. It is up to the individual to determine if this course meets the 24-hour Yellow Book requirement. If you have a question, please contact the GAO at (202) 512-9535.

Instructor Bio:

Jonathan Kraftchick, CPA, is a Director with Cherry Bekaert in their Raleigh office where he is responsible for overseeing much of the Firm's audit training, course development and delivery. He attended the University of Georgia studying theater before setting off to become an actor in 1998. Realizing that waiting tables and begging for tips was not the career path he anticipated, he transferred to the University of North Carolina at Chapel Hill and received a BA in Economics before continuing on to their masters of accounting program graduating in 2001. Since that time, he has spent his career conducting audit engagements for a wide variety of companies and industries or writing and delivering courses both inside and outside of the Firm. He has also served as an adjunct professor at Elon University in their accounting department. He has received several awards for speaking including the NCACPA's Outstanding Seminar Discussion Leader award. Current professional memberships include the American Institute of Certified Public Accountants (AICPA) and the North Carolina Association of Certified Public Accountants (NCACPA).